

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In Re:

Case No. 05-44481RDD

DELPHI CORPORATION, ET AL.,

Chapter 11 (Jointly Administered)

Debtor(s).

Hon. Robert D. Drain

RESPONSE OF THE STATE OF MICHIGAN, DEPARTMENT OF TREASURY TO
REORGANIZED DEBTOR'S FORTY-SIXTH ONMIBUS OBJECTION PURSUANT TO 11
U.S.C. §503(b) AND FED. R. BANKR. P. 3007 TO (1) DISALLOW AND EXPUNGE
CERTAIN ADMINISTRATIVE EXPENSE (G) TAX CLAIMS

Now comes the State of Michigan, Department of Treasury by and through its attorneys,
Michael A. Cox, Attorney General and Peggy A. Housner, Assistant Attorney General and
responds to Debtor's Objection as follows:

1. The State of Michigan, timely filed its Administrative Expense Claim in this matter on or about July 7, 2009.
2. The Michigan Treasury Administrative Expense Claim consists of three assessments for penalties and interest for failure to file and/or pay USE taxes that arose during the 2007 tax year totaling \$685.31.
3. The Debtor registered with the Michigan Department of Treasury for USE taxes and was required to file quarterly for tax year 2007. See MCL 205.96.

4. Debtor's failure to properly file its returns quarterly for 2007 and/or its failure to timely remit payment resulted in the assessment of penalties and interest for the various tax periods as listed for tax year 2007. See MCL 205.24.
5. Debtor timely filed its Annual USE tax Return in February 2008 and fully paid the taxes due. Penalty and Interest were not paid resulting in the assessments as listed on the Michigan Treasury Administrative Expense Claim.

Wherefore, the State of Michigan, Department of Treasury respectfully requests that its Administrative Expense Claim as filed in this matter be allowed and paid as a timely filed post petition expense of the Debtor.

Respectfully submitted,

/S/ Peggy A. Housner
Peggy A. Housner (P47207)
Assistant Attorney General
Cadillac Place
3030 W. Grand Blvd., Suite 10-200
Detroit, MI 48202
Telephone: (313) 456-0140

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